



Fillmore Board of Equalization Minutes



BOE July 13, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 13, 2021, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:42 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the June 22, 2021 Board meeting approved as presented.

OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Lightwine moved and Graham seconded the motion to approve the over and undervalued/omitted property as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Harre moved and Sluka seconded the motion to approve the following tax corrections as presented by the County Assessor #13-20, #14-20, #15-20, #16-20, #17-20, and #20-18. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

ANNUAL PROTEST

The County Assessor presented documentation to be included in the record of each protest heard and a copy is included herein by reference. Anyone requesting a protest form was given a sheet with the filing deadline listed as well as instructions for filling out the form. All taxpayers filing protests were given the opportunity to schedule a time for appearing before the Board of Equalization.

ANNUAL PROTEST

All taxpayers filing protest were given the opportunity to attend and speak at the meeting. Derek Girton with Ryan, LLC representing POET Biorefining, LLC attended via teleconference.

Action taken on the protest filed for hearing during the annual Board of Equalization session is shown below:

| Protest Number | Parcel Number | Legal Description | Property Type | Change |
|----------------|---------------|---|---------------------|-----------|
| 2021-01 | 300027644 | Advanced BioEnergy III Subdivision, SE NW, Section 25, West Blue Township | Land & Improvements | No Change |
| 2021-02 | 300006840 | Advanced BioEnergy Subdivision, E ½, Section 36, West Blue | Land & Improvements | No Change |
| 2021-03 | 300031957 | Railroad ROW, Section 1, Geneva Township | Land & Improvements | No Change |
| 2021-04 | 300028156 | Railroad ROW, Section 36, West Blue Township | Land & | No Change |



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| | | | Improvements | |
|---------|-----------|--|---------------------|-----------|
| 2021-05 | 300028154 | E 1/2 , Section 36, West Blue Township | Land & Improvements | No Change |
| 2021-06 | 300027650 | W 1/2 SE 1/4, Section 25, West Blue Township (Strip of land) | Land & Improvements | No Change |
| 2021-07 | 300006842 | Tract in Section 25, West Blue Township | Land | No Change |

After discussion, Noel moved and Graham seconded the motion to accept the Assessor's recommendation for protests #2021-01, #2021-02, #2021-03, #2021-04, #2021-05, 2021-06, and #2021-07 with no change and opportunity to meet with POET for discussion and review. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

THREE YEAR PLAN OF ASSESSMENT

County Assessor, Lynn Mussman submitted and reviewed the three (3) year Plan of Assessment to the Board.

Graham moved and Harre seconded to motion to approve the three (3) year Plan of Assessment as submitted. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURN

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., July 27, 2021. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman